

ORDINANCE NO. 07-O-6

AN ORDINANCE REPEALING SUBSECTIONS AND SECTIONS 3.18(b), 3.18(c), 3.19(b), 3.19(c), 3.32, 5½.38, 14.1 THRU 14.22.1, 14.22.3 – 14.22.5, 14.27, 14.28, 14.29.2, AND 14.39 OF “THE CODE OF THE CITY OF ANNISTON, ALABAMA, 1981” AND FURTHER PROVIDING FOR THE LEVY AND ASSESSMENT OF PRIVILEGE LICENSE TAXES AND FEES FOR THE PRIVILEGE OF ENGAGING IN BUSINESSES, TRADES OR PROFESSIONS WITHIN THE CITY AND ITS JURISDICTION, PROVIDING FOR THE CLASSIFICATION AND CATEGORIZATION OF SUCH BUSINESSES AND FURTHER PROVIDING FOR THE ADMINISTRATION THEREOF AND PRESCRIBING CIVIL AND CRIMINAL PENALTIES FOR VIOLATIONS THEREOF.

BE IT ORDAINED by the City Council of the City of Anniston, Alabama, as follows:

SECTION 1. The following sections shall replace the selected code sections contained in City Code Sections 14.1 through 14.22.5 as repealed in Section 8 of this ordinance.

Sec 14.1. Levy of License Tax

Pursuant to the *Code of Alabama* and in accordance with the *Municipal Business License Reform Act of 2006* (Act No. 2006-586), the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Anniston for the year beginning January 1, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called. The license tax required of business activity outside the corporate limits but within the police jurisdiction shall be computed at one-half (½) of the license tax applicable within the corporate limits.

The levy of the tax, the powers authorized for administration, collection and enforcement of the Anniston privilege license tax and the related definitions shall be as specified not only by the *Code of Alabama* as amended by the *Municipal Business License Reform Act of 2006* (Act No. 2006-586), but also as the same may be further amended by actions of the State Legislature to include additional mandatory requirements relating to municipal business licenses.

Sec. 14.2. Alabama Taxpayers’ Bill of Rights and Uniform Revenue Procedures Act

As authorized by State Code Sec. 11-51-191(g) (5)c, all privilege license taxes levied by the City of Anniston shall be subject to the provisions of State Code Sec. 11-51-191.

Sec 14.3. Definitions.

Unless the context clearly requires otherwise, the following terms shall have the following meaning as set forth below:

BUSINESS. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

BUSINESS LICENSE. An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.

BUSINESS LICENSE REMITTANCE FORM. Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

CITY. The City of Anniston, Alabama.

DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1 et seq.

DESIGNEE. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.

GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

- (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the

taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

HOME OCCUPATION. A business conducted entirely within the business owner's home and approved for operation by the city planning department.

LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.

LICENSE YEAR. The calendar year.

MUNICIPALITY. Any town or city in this state that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such

nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.

TAXPAYER. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required by this chapter

TRANSIENT DEALER. All persons, both principals and agents, who have no fixed place of business within Calhoun County or who have a fixed place of business in Calhoun County for less than ninety days and who engage or conduct within the corporate limits of the City either in one locality or in traveling from place to place, a temporary or transient business of selling or soliciting orders for the sale of goods, wares or merchandise with the intention of continuing in said business in said City for a period of not more than thirty (30) days, and have written permission from the owner of real property or the owner's authorized agent to rent, lease, use or occupy, either in whole or in part, for the purpose of carrying on such business use, any room, building, area within any municipal building or other public or privately-owned building, any lot or parcel of land, any motor vehicle including trucks and semi-trailers for the exhibition and sale of such goods, wares and merchandise other than the sale of unprocessed agricultural produce grown by the seller.

U.S.C. The applicable title and section of the United States Code, as amended from time to time.

OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, of the *Code of Alabama*, unless the context therein otherwise specifies.

Sec. 14.4. License term; minimums.

The license term and the minimum amount for a business license are as follows:

- (a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full.
- (b) *Half Year.* Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) *Issue Fee.* \$5.00.
- (d) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.
 - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.
 - (iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.
 - (iv) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the

municipal code.

- (e) *Gross receipts threshold:* The gross receipts threshold for licensing a line of business at an Anniston location shall be 10% as permitted by State Code Sec. 11-51-95(b).
- (f) *Interest:* Interest shall be assessed on business license tax delinquencies at the rate specified by State Code.
- (g) *Small vendor license:* The option to adopt a small vendor license is not adopted by the city.

Sec. 14.5. License shall be location specific.

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
 - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and

other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

(d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

Sec. 14.6. Restriction on transfer of license.

No license shall be transferred except with the consent of the council or city manager or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Sec. 14.7. Unlawful to do business without a license.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the

court trying the same. Each day shall constitute a separate offense.

Sec. 14.8. License must be posted.

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Sec. 14.9. Duty to file report.

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment

for the amount of the tax due, plus any applicable penalty and interest.

- (e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60 days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.
- (2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.
- (3) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.
- (4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the

taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery.

Sec. 14.10. Duty to permit inspection and produce records.

Upon demand by the designee of the municipality, it shall be the duty of all licensees to:

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

Sec. 14.11. Unlawful to obstruct.

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the municipality in carrying out the purposes of this ordinance.

Sec. 14.12. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made

- pursuant to the provisions of this ordinance, except to the mayor, city manager, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
 - (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipal council upon their written request through the City Manager or Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

Sec. 14.13. Failure to file assessment.

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appeal not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final.
- (c) If no appeal is made on or before the date fixed in such notice, or if such appeal is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.

- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

Sec. 14.14. Lien for non-payment of license tax.

On all property, both real and personal, used in the business, the municipality shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by *Code of Alabama*, Section 11-51-44 (1975).

Sec. 14.15. Criminal penalties.

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period of not exceeding six (6) months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

Sec. 14.16. Civil penalties.

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

Sec. 14.17. Penalties and interest.

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not

be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.

- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such “new business” shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

Sec. 14.18. Prosecutions unaffected.

The adoption of this ordinance shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this ordinance be affected in any manner by its adoption.

Sec. 14.19.1. Procedure for denial of new applications.

- (a) The City shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body’s decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.

- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

Sec. 14.19.2. Procedure for revocation or suspension of license.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.

- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

Sec. 14.19.3. Refunds On Overpayments

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any

refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

Sec. 14.20. License classifications.

North American Industrial Classification System (NAICS) identification (sector/sub-sector) numbers are required as a part of the periodic reporting requirements for every business. For municipal business license purposes, each taxpayer must be minimally classified as required by State Code Sec. 11-51-90B. The descriptions listed beside each NAICS code incorporate examples of each category; however these examples are not all inclusive. A business is classified and licensed based upon the business activity or activities which it conducts within the City. Each business will be placed in the NAICS sector/sub-sector which best matches its activity or activities and shall pay a license tax based upon the corresponding schedule assigned to its description unless otherwise specified. The City may assign additional digits of each NAICS code for reporting purposes and proper administration of this ordinance.

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	X
112	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	X
113	Forestry – logging, forestry, timber track operations, timber mgt,	X
114	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies,	X
115	Agriculture support – cotton gins, farm mgt, post-harvest activities,	X
211	Oil and gas extraction – natural gas liquid extraction, crude extraction,	X

212	Mining - (except for oil and gas) all related mining activities,	X
2123	Crushed Stone Dealer – mining and sales	\$25.00
213	Mining support services – for oil and gas mining activities, oil/gas wells,	X
2211	Utilities – electric power or light company	State Max
2212	Utilities – natural gas company	State Max
2213	Utilities – water, sewage treatment, steam, and other	State Max
2361	Contractors – <u>general</u> – residential building & housing construction	C
2362	Contractors – <u>general</u> – non-residential & commercial building construction	C
237	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer	C
238	Contractors – <u>specialty trade</u> – plumbing, HVAC, masonry, roofing, flooring	C
23811	Poured Concrete Foundation and Structure Contractors	C
23812	Structural Steel and Precast Concrete Contractors	C
23813	Framing Contractors	C
23814	Masonry Contractors	C
23815	Glass and Glazing Contractors	C
23816	Roofing Contractors	C
23817	Siding Contractors	C
23819	Other Foundation, Structure, and Building Exterior Contractors	C
23821	Electrical Contractors	C
23822	Plumbing, Heating, and Air-Conditioning Contractors	C
23829	Other Building Equipment Contractors	C
23831	Drywall and Insulation Contractors	C
23832	Painting and Wall Covering Contractors	C
23833	Flooring Contractors	C
23834	Tile and Terrazzo Contractors	C
23835	Finish Carpentry Contractors	C
23839	Other Building Finishing Contractors	C
23891	Site Preparation Contractors	C
23899	All Other Specialty Trade Contractors	C
311	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	M
312	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	M
31212	Alcoholic beverage mfg – breweries, wineries, distilleries (ABC regulated)	See Chapter 3
313	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	M
314	Other mfg – mill operations not covered in 313, rugs, linen, curtains	M
315	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	M

316	Leather and allied products mfg – shoes, luggage, handbag, footwear	M
321	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	M
322	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	M
323	Printing – quick, digital, books, lithographic, handbills, commercial	\$50.00
324	Petroleum and coal mfg – asphalt, grease, roofing, paving products	M
325	Chemical mfg – fertilizer, wood, pesticide, paint, soap, and resin	M
326	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	M
327	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	M
331	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	M
332	Metal fabrication – cutlery, structural, ornamental, machine shops	M
333	Machinery mfg – office machinery, industrial, engines, farm, HVAC	M
334	Computer & electronic mfg – audio, video, circuit boards, peripherals	M
335	Appliance mfg – small appliance, lighting, electrical, battery, freezer	M
336	Transportation mfg – auto, truck, trailer, motor home, boat, ship and motorcycle	M
337	Furniture mfg – cabinets, office, household, beds, kitchen	M
339	Miscellaneous mfg – medical, dental, jewelry, sporting goods, toys, signs, other	M
423	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture	W
424	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	W
4247	Wholesale trade – wholesale gasoline distributor (also see Sec. 14.23 – 14.29.3)	\$300.00
424810	Wholesale Beer	See Chapter 3
424820	Wholesale Wine	See Chapter 3
424821	Wholesale Beer and Wine	See Chapter 3
424822	Wholesale Liquor	See Chapter 3
441	Motor vehicles - new and/or used automobiles, motorcycles, boats	A
4413	Motor vehicle parts and accessories – all auto parts and accessories, tires	R
442	Furniture – furniture, home furnishings, stores, floor coverings, window	R
443	Electronic & appliance store – household, radio, television, computers,	R
444	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	R
445	Food & beverage stores – grocery, convenience store, markets	R
445310	Retail Beer – Off Premises Only	See Chapter 3
445311	Retail Table Wine – Off Premises Only	See Chapter 3
446	Health and personal care stores – drug, pharmacy, cosmetic, optical	R
447	Gasoline Retail - selling gasoline with or without convenience stores (per pump)	F
448	Clothing & accessories – men, women, children, infant, shoe, jewelry	R

451	Sporting goods & hobbies – toy, fish, gun, books, games	R
452	General merchandise stores – department, warehouse clubs, superstores	R
453	Miscellaneous store retailers – florist, gift, novelty, pet, art	R
4533	Used merchandise stores – books, miscellaneous, consignment, flea market	R
454	Non-store retailers – direct selling, mail order	R
4548	Non-Store Retailer – peddlers license / local peddler	R
4549	Non-Store Retailer – peddlers license / itinerant peddler (See Sec. 14.22.1)	R
481	Air transportation – airline tickets, shipping, freight, charters service	X
482	Rail transportation – transportation, ticket offices	State Max
483	Water transportation – coastal, freight forwarders, inland, passenger	X
484	Truck transportation – local, long-distance, freight, moving, and storage	X
4841	Truck transportation – terminal – common/contract carrier – state regulated	State Max
485	Passenger transportation – charter and other vehicle transit services	X
485113	Passenger transportation – bus terminals	State Max
48531	Passenger transportation –taxi cabs (see Sec. 31)	\$200.00
48532	Passenger transportation – chauffeured limousines	\$150.00
487	Sightseeing transportation – scenic, land, air, water, special transportation	X
492	Couriers – couriers and local messengers, services, local delivery services	X
493	Warehousing and storage – distribution, household, refrigerated, special	X
511	Publishing industries except internet – book, periodical, software	X
5111	Newspaper publishing – publishing and printing combined	\$300.00
512	Motion picture and recording industry – producing, recording, sound studios	X
51213	Motion picture exhibition – theatres and drive-ins	\$300.00
515	Broadcasting – radio and television stations	X
517	Telecommunications – cellular and other wireless, paging	R
51711	Telecommunications – telephone local per 11-51-128	State Max
51712	Telecommunications – telephone long distance per 11-51-128	State Max
5173	Telecommunications – resellers of service	R
5175	Telecommunications – Cable and other program distribution (5%)	State Max
519	Information services and data processing – providing, storing, processing, etc.	X
5221	Depository Institutions – banks, credit unions, savings & loans (main & branch)	B
5222	Credit services – loan and finance companies, cash advance, check cashing, deferred presentment providers	O
52229	Pawn Shop – whether title pawn or merchandise	\$200.00
5223	Activities related to credit services – mortgage and non-mortgage loan brokers	O

523	Securities, commodity – brokerage, investment, other financial services	\$300.00
524	Insurance Carriers and Related Activities –title insurance, claims adjusting, third party administration of pension funds	X
5241	Insurance Company and/or its agents – See Section 14.30 – 14.34	State Max
525	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	X
531	Real estate – management, appraisers, mini-warehouse and storage leasing	X
5312	Real estate – offices of agents and brokers	F
532	Rental and leasing – video, movie, all tangible property	X
5321	Rental and leasing – car and truck rental (vehicle)	F
541	Professional, Scientific, and Technical Services – all not otherwise individually classified	R
5411	Attorney/Lawyers – individual professional license	L
5412	Accountant/CPAs – individual professional license	L
5413	Architect – individual professional license	L
54133	Engineer – individual professional license	L
54137	Surveyor – individual professional license	L
5415	Computer Programmer – individual professional license	L
5418	Advertising and related services – indoor/outdoor display	\$150.00
54192	Photographer – studios, portrait, commercial, services	\$100.00
54194	Veterinarian – individual professional license	L
551	Management companies – offices, enterprises, regional, corporate	X
561	Administrative services – answering, employment, travel, janitorial, security, exterminating, investigation, cleaning, packaging	X
56173	Landscaping services – except planning	\$35.00
561622	Locksmith services – except sales	\$35.00
562	Waste management – (permit required) - companies, trucks, septic tanks	X
611	Educational services – technical, computer, sports, services, business	X
621	Healthcare Services – outpatient care centers, medical and diagnostic laboratories, imaging centers, home healthcare services, family planning	X
6211	Physician – individual professional license	L
6212	Dentist – individual professional license	L
62131	Chiropractor – individual professional license	L
62132	Optometrist – individual professional license	L
62133	Mental Health Practitioners – individual professional license	L
62134	Physical, Occupational, Speech Therapists, Audiologists – individual license	L

62139	Podiatrist - individual professional license	L
621399	All other miscellaneous health practitioners - individual professional license	L
62191	Ambulance – ambulance company and/or services	X
622	Hospitals – surgical, substance abuse, psychiatric, general care	X
623	Nursing care – nursing care facilities, residential care facility, assisted living	X
624	Social Assistance – family services, shelters, vocational, child day care services	X
711	Arts and sports – dance, musical, teams, tracks, promoters, agents	X
711190	Carnivals, Circuses and Similar Entertainment	Sec. 14.20.1
712	Museums – museums and historical sites, zoos, botanical gardens, parks	X
713	Amusement – arcades, golf clubs, marinas, fitness	X
713290	Bingo – halls, parlors, operators	Sec. 5 ^{1/2} .36.
713291	Sweepstakes machines – (if found legal)	Sec. 14.20.1
71395	Bowling centers – per lane	F
71399	Skating rink – roller or ice rink	\$300.00
721	Accommodations – bed and breakfast, trailer parks, RV parks, and travel parks	X
72111	Accommodations – hotels, motels and similar facilities	F
7221	Restaurant – full service restaurant facility	R
722111	Restaurant Retail Liquor	See Chapter 3
722112	Retail Table Wine (On or Off Premises)	See Chapter 3
722113	Retail Beer (On or Off Premises)	See Chapter 3
7222	Restaurant – limited facility or service	R
7223	Caterers – and/or mobile food services	R
722410	Lounge Retail Liquor	See Chapter 3
722411	Club Retail Liquor	See Chapter 3
722412	Special Events Retail License - 7 days or less	See Chapter 3
722413	Special Events Retail License – More than 7 days	See Chapter 3
811	Repairs and maintenance – not otherwise classified	X
8111	Repairs and maintenance – garages, auto, paint/body	F
8112	Repairs and maintenance – all electronic equipment	\$50.00
8114	Repairs and maintenance – all appliances, home & garden equipment, upholstery, footwear and leather	\$50.00
81149	Tailor shops – alterations only	\$25.00
812	Personal Services – diet, nail, tanning	X
81211	Barber and Beauty Shops – per barber/beautician	F
81221	Funeral Services – based on number of funerals annually	F

81232	Dry cleaning and laundry services – except coin operated	F
81231	Dry cleaning and laundry services – coin operated	\$75.00
812997	Bonding – bail bonding services	\$150.00
812198	Fortune Teller or Clairvoyant – individual reader license	\$1,000.00
812199	Tattoo Parlor	\$200.00
9101	Vending machines for all types vending – see Sec. 14.43 – 14.49	Sec.14.43
9102	Billiard/pool tables – per table	F
9991	Unclassified miscellaneous <u>business</u> services not elsewhere classified	X
9992	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	X
9993	Home Occupation – as defined in Sec. 14.3	\$10.00

Sec. 14.20.1. License Tax

Alabama Code, State of – Restricted licenses shall be taxed at the maximum authorized by State Code. This includes all insurance companies, railroads, telephone companies, public utilities, etc. as defined under State Code Sec. 11-51-120 through 131.

Alcoholic Beverages, Sales, Distribution, and Manufacturing of – In addition to any other primary business activity, any activity regulated by the Alabama Beverage Control Board will be classified as assigned by the Alabama Alcoholic Beverage Control Board and taxed under the provisions of Chapter 3 of “The Code of the City of Anniston, Alabama, 1981” and/or the maximum tax amount permitted by state law. Furthermore, the provisions of Chapter 3 of “The Code of the City of Anniston, Alabama, 1981” and as from time to time amended shall remain in full force and effect and supplement the provisions of this ordinance. For businesses whose main business activity is selling alcoholic beverages, gross receipts that are derived from activities other than the sale of alcoholic beverages must be licensed based on the applicable NAICS code sector. A separate category for the sale, distribution, or manufacturing of alcoholic beverages must also be paid as defined in Chapter 3 of City Code.

Bingo Game Operators – See Sec. 5½.36.

Carnivals, Circuses and Similar Entertainment Venues – Those businesses contained within NAICS code 711190 may conduct business within the license jurisdiction of the City of Anniston if otherwise obtaining all required approvals from the City of Anniston. Prior to engaging in

business, the for-profit business shall be required to remit to the City a \$100.00 flat rate privilege license tax plus a \$10.00 per day privilege license tax on each sideshow, concession, exhibit or amusement not a part of the main carnival, circus or similar entertainment venue. The \$100.00 flat rate license tax shall be waived for any such business sponsored by a non-profit organization and acting as a fund-raising agent for the non-profit organization. In either case, the license shall cover only said business activity for a period not to exceed ten consecutive days within a 120 day period of time unless additional days are approved by the City Council.

Delivery - In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed one hundred thousand dollars (\$100,000) during the license year; Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (5) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (a) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the one hundred thousand (\$100,000) limitation described in the

preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.

- (b) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (c) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (d) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

Sweepstakes machines – Machines which may be operated or set in motion upon the insertion of any currency or which may be operated or set in motion without requiring any currency or consideration from the public of any kind whatsoever and which may be operated by the public for use as a game, entertainment, amusement, chance or sweepstakes, of any kind or description, for which any reward of value is conveyed to the operator of the machine, regardless of whether the operator of the machine purchases or is required to purchase any other products or services to obtain the entries or chances to win the sweepstakes and regardless of whether entries or chances are available to the public through mail or pick up without operating the machine and without requiring any currency or consideration. Specifically excluded from the purview of this ordinance are video games, pinball machines, or game machines in which the operator of the machine receives additional game time on the machine as the only reward or value conveyed to the operator or in which the only reward or value conveyed to the operator or in which the only reward or value conveyed to the operator of the machine is the operator's name or initials on the machine for obtaining the highest point total of that game. If 90% of the gross receipts from a machine are derived by the operation of the machine by an individual under the age of sixteen (16), the machine shall be exempt from the sweepstakes machine license tax. Such machines shall require an "annual only" tax of \$5,000.00 per machine with no prorating for a license purchased between June 30 and December 31 of each year. No refund for any unused portion of the license will be authorized if the machine is removed from service before the end of the year. However, if a licensed machine malfunctions and is replaced by another sweepstakes machine, the original license will automatically transfer to the replacement machine.

Taxicabs – See Sec. 31.

Sec 14.20.2. License Exemptions.

Exemptions from the payment of privilege license tax shall include:

- (a) those business activities specifically exempted at the municipal level of government by a franchise contract, by state or federal law or by some other legal requirement superior to this license ordinance and only to the extent required by same and
- (b) nonprofit corporations authorized as such by the Internal Revenue Service and possessing documentation to prove such authorization.

Sec. 14.20.3 License Schedules.

A significant line of business shall include any activity generating 10% or more of the total gross receipts of a business at a single location. Each business with a line of business generating less than 10% of total gross receipts shall include those receipts in the computation for the line of business with the largest amount of gross receipts for the location. Exceptions are made for Alcoholic Beverage Control Board regulated activities as well as business activities whose fees are calculated on a flat rate, per unit or capped basis (e.g. pool tables, vending machines, garages, etc.) The license schedules for each activity are as follows:

Schedule A

If gross receipts are:

Less than \$50,000.00	= \$60.00
\$50,000.01 to \$75,000.00	= \$90.00
\$75,000.01 to \$100,000.00	= \$120.00
\$100,000.01 to \$150,000.00	= \$250.00
Over \$150,000.00	= \$300.00

Schedule B

Capital, surplus and undivided profits (or non-withdraw able shares, reserves and undivided profits of a savings and loan association)

Less than \$50,000.00 = \$ 10.00

\$50,000.00 to \$99,999.99 = \$20.00

\$100,000.00 to \$149,999.99 = \$30.00

\$150,000.00 to \$199,999.99 = \$40.00

\$200,000.00 to \$249,999.99 = \$50.00

\$250,000.00 to \$299,999.99 = \$60.00

\$300,000.00 to \$349,999.99 = \$70.00

\$350,000.00 to \$399,999.99 = \$80.00

\$400,000.00 to \$449,999.99 = \$90.00

\$450,000.00 to \$499,999.99 = \$100.00

\$500,000.00 to \$600,000.00 = \$110.00

Over \$600,000.00 = \$125.00

Plus any branch bank or automated teller machine = \$10.00

Schedule C

If gross receipts are:

\$0.00 to \$49,999.99 = \$50.00

\$50,000.00 to \$149,999.99 = \$100.00

\$150,000.00 to \$249,999.99 = \$150.00

\$250,000.00 and over = \$250.00

Schedule F

447 **Gasoline Retail** - selling gasoline with or without convenience stores

First pump = \$40.00

Each additional pump = \$15.00

5321 **Rental and leasing** – car and truck rental (vehicle)

\$50.00 each (based on average daily number of vehicles on rent)

5312 **Real estate** – offices of agents and brokers

Broker and first agent = \$50.00

Each additional agent = \$25.00

72111 Accommodations – hotels, motels and similar facilities
\$2.00 per room

71395 Bowling centers – per lane
First two lanes = \$50.00 each
Each additional lane = \$10.00 each

8111 Repairs and maintenance – garages, auto, paint/body
One mechanic = \$35.00
Two mechanics = \$50.00
Three or more mechanics = \$100.00
In connection with other business = \$100.00 (regardless of # of mechanics)

81211 Barber and Beauty Shops – per barber/beautician
One barber/beautician = \$25.00
Each additional barber/beautician = \$5.00

81232 Dry cleaning and laundry services – except coin operated
Gross receipts less than \$15,000 = \$75.00
Gross receipts greater than \$15,000 = \$150.00

81221 Funeral Services – based on number of funerals annually
Less than 100 funerals conducted = \$80.00
100 to 150 funerals conducted = \$100.00
More than 150 funerals conducted = \$125.00

9102 Category for number of billiard/pool tables
First two tables at a single location = \$100.00 each
Each additional table at a single location = \$30.00 each

Schedule L (Per Individual)

If gross receipts are:

\$0.00 to \$25,000 = \$50.00
\$25,000.01 to \$50,000 = \$100.00
\$50,000.01 to \$75,000 = \$150.00
\$75,000.01 to \$100,000 = \$200.00
\$100,000.01 to \$125,000 = \$250.00
\$125,000.01 to \$150,000 = \$300.00
\$150,000.01 to \$200,000 = \$400.00
\$200,000.01 to \$250,000 = \$500.00
\$250,000.01 and over = \$750.00

Schedule M

If gross receipts are:

Less than \$100,000 = \$50.00

\$100,000.01 to \$500,000 = \$200.00

\$500,000.01 to \$1,000,000 = \$300.00

\$1,000,000.01 to 5,000,000 = \$500.00

\$5,000,000.01 to \$10,000,000 = \$1,000.00

More than \$10,000,000 = \$1,500.00

Schedule O

\$3.75 on each thousand or major fraction thereof of gross receipts

With a minimum in any case of \$50.00

Schedule R

Base Tax of \$30.00

Plus \$1.50 on each thousand or major fraction thereof of
gross receipts up to \$300,000

Plus \$1.25 on each thousand or major fraction thereof
of gross receipts between \$300,001 and \$600,000

Plus \$1.00 on each thousand or major fraction thereof
of gross receipts over \$600,000

Schedule W

\$.75 on each thousand or major fraction thereof of gross receipts

With a minimum in any case of \$125.00

Schedule X

If gross receipts are:

\$0.00 to \$19,999.99 = \$50.00

\$20,000.00 to \$39,999.99 = \$75.00

\$40,000.00 to \$59,999.99 = \$100.00

\$60,000.00 to \$79,999.99 = \$125.00

\$80,000.00 to \$100,000.00 = \$150.00

Plus \$.25 on each thousand of gross receipts in excess of \$100,000.00

Sec. 14.21. Exchange of information.

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
 - (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.
 - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

SECTION 2. Gasoline Distributors and Service Stations.

- (a) The provisions of the existing City Code Section 14.27 are hereby repealed and the following requirement shall be codified as the new Section 14.27.

“In addition to the license tax fixed by Sec. 14.24, each wholesale dealer with the NAICS code 424 and wholesaling lubricating oil, illuminating oil, fuel, oil or gasoline or substitute therefore, or his

agent, shall pay \$300 privilege license tax before initiating wholesale sales to customers within the license jurisdiction of Anniston.”

- (b) The provisions of the existing City Code Section 14.28 are hereby repealed and the following requirement shall be titled as “License tax on gasoline retailers” and codified as the new Section 14.28.

“In lieu of the license tax fixed by Section 14.24, each retailer of gasoline with a fixed location within the license jurisdiction of Anniston shall pay a license tax as prescribed in Section 1 of this ordinance.”

- (c) The provisions of the existing City Code Section 14.29.2 are repealed and the following requirement shall be titled as “Penalties and Interest” and codified as the new Sec. 14.29.2.

“Any taxpayer violating any provision of this article shall be subject to the municipal privilege license penalties and interest rate calculations prescribed in Chapter 14 of this code.”

SECTION 3. Tobacco.

A new subsection 14.39 will replace the repealed section and read as follows:

“Any taxpayer violating any provision of this article for reporting and payment of license tax shall be subject to the municipal privilege license penalties and interest rate calculations prescribed in Chapter 14 of this code.”

SECTION 4. Bingo.

New Sec. 5½.38 shall replace the repealed section and read as follows:

“Delinquency penalties and interest.

The penalties and interest for failure to timely pay the license tax required by Sec. 5 ½ .36 shall be the same as required for business activities in Chapter 14 of this code.”

SECTION 5. Taxicabs

An additional subsection shall be added to Sec. 31.7 and shall read as follows:

“(c) Any taxpayer violating any provision of this article for reporting and payment of license tax shall be subject to the municipal privilege license penalties and interest rate calculations prescribed in Chapter 14 of this code.”

SECTION 6. Alcoholic Beverages

The following subsections shall be revised to read as follows:

Sec. 3.18(b) *Payment, issuance of license.* Each person required by this section to pay an annual privilege or license tax shall pay such privilege or license tax before first commencing business, and thereafter each such annual privilege or license tax shall be due as required by Chapter 14 of this Code and shall be subject to the requirements of that chapter regarding issuance fees.

Sec. 3.18(c) *Delinquent payments.* Any person due to pay a license under this section who is delinquent or in default in the payment thereof as herein provided shall pay, in addition thereto, interest thereon as prescribed in Chapter 14 of this Code.

Sec. 3.19(b) *Payment; issuance of license.* Each person required by this section to pay an annual privilege or license tax or taxes shall pay such annual privilege or license tax or taxes before first commencing business, and thereafter such privilege or license tax or taxes shall be due as required by Chapter 14 of this Code and shall be subject to the requirements of that chapter regarding issuance fees.

Sec. 3.19(c) *Delinquent payments.* Any person due to pay a license under the provisions of this section who is delinquent or in default in the payment thereof as herein provided shall be subject to penalties and interest as prescribed by Chapter 14 of this Code and shall be subject to the requirements of that chapter regarding issuance fees.

Section 3.32 shall be revised to read as follows:

In addition to the privilege or license taxes herein levied, there is hereby levied on and shall be paid by each person to show a license is issued in accordance with the terms and provisions of this article an issuance fee as defined in Chapter 14 of this Code.

SECTION 7. The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 8. Effective 12:01 a.m., January 1, 2008, Sections 5½.38, 14.1 through 14.22.1, 14.22.3 through 14.22.5, 14.27, 14.29.2, and 14.39 of “The Code to the City of Anniston, Alabama, 1981”, be and the same are hereby expressly repealed. To the extent that all other ordinances or parts of ordinances of the City of Anniston conflicting herewith or inconsistent with the provisions in this ordinance, the same are hereby repealed to the extent of such conflict.

SECTION 9. The provisions of this ordinance shall become effective at 12:01 a.m. on January 1, 2008, and the City Clerk of the City of Anniston is hereby ordered and directed to cause a copy of this ordinance to be published one time in The Anniston Star, a newspaper of general circulation published in the City of Anniston, Alabama.

PASSED AND ADOPTED this the 12th day of June, 2007.

CITY COUNCIL OF THE CITY OF
ANNISTON, ALABAMA

BY Hoyt W. Howell, Jr.
Hoyt W. Howell, Jr., Mayor

BY Floyd S. Bennett, Jr.
Floyd S. Bennett, Jr., Council Member

BY Herbert N. Palmore
Herbert Palmore, Council Member

BY Benjamin L. Little
Benjamin L. Little, Council Member

BY Jeff Fink
Jeff Fink, Council Member

ATTEST:

Alan B. Atkinson
Alan B. Atkinson, City Clerk